

## ABSTRACT OF THE DISCLOSURE

An apparatus, a system, and a method for treating exhaust gases from an internal combustion engine. The system and method employing the use of a catalytic device coaxial-arranged dual leg apparatus comprising a housing having a  
5 first flow path and a second flow path having coaxially arranged portions, a device for selectively directing the exhaust gases between the first flow path and the second flow path, and a first NO<sub>x</sub> adsorbing catalyst contained in the first flow path.